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December 22, 2004

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PO Box 1450
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**Mail Stop AF
Art Unit 3618**

Re: U.S. Utility Patent Application
Application No. 10/681,226; Filed: October 9, 2003
For: **Vehicle Improved Steering**
Inventors: **IRIKURA et al.**
Our Ref: 0666.1400002/TGD/ALF

Sir:

Transmitted herewith for appropriate action are the following documents:

1. Notice of Appeal From the Examiner to the Board of Patent Appeals and Interferences - Large Entity (PTO/SB/31);
2. Credit Card Payment Form (PTO-2038) in the amount of \$500.00 to cover the Notice of Appeal;
3. Amendment and Reply Under 37 C.F.R. § 1.116; and
4. One (1) return postcard.

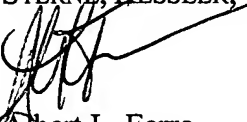
It is respectfully requested that the attached postcard be stamped with the date of filing of these documents, and that it be returned to our courier. In the event that extensions of time are necessary to prevent abandonment of this patent application, then such extensions of time are hereby petitioned.

Commissioner for Patents
December 22, 2004
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The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

STERNE, KESSLER, GOLDSTEIN & FOX P.L.L.C.



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ALF/bls
Enclosures

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